

House File 2215 - Introduced

HOUSE FILE 2215

BY NIELSEN

A BILL FOR

1 An Act relating to township funding for fire protection and
2 emergency medical services and including applicability
3 provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 359.43, subsection 2, Code 2018, is
2 amended to read as follows:

3 2. a. If the levy authorized under subsection 1 is
4 insufficient to provide the services authorized or required
5 under section 359.42, the township trustees may levy an
6 additional annual tax not exceeding twenty and one-fourth cents
7 per thousand dollars of assessed value of the taxable property
8 in the township, ~~excluding any property within the corporate~~
9 ~~limits of a city,~~ that is subject to the levy under subsection
10 1 to provide the services.

11 b. (1) The additional annual tax authorized under paragraph
12 "a" may be imposed at a rate exceeding the limitation in
13 paragraph "a" if the township trustees institute proceedings to
14 impose a higher additional annual tax by conducting a public
15 hearing and causing a notice of the public hearing and the
16 proposal to impose the higher additional annual tax, including
17 a statement of the additional annual tax levy rate proposed
18 to be levied and the right to petition for an election, to be
19 published in the manner provided in section 359.52.

20 (2) If at any time before the date fixed for taking action
21 to approve the higher additional annual tax rate, a petition
22 is filed with the township clerk asking that the question
23 of levying the higher rate be submitted to the registered
24 voters of the township, the township trustees shall either by
25 resolution declare the proposal to levy the higher rate to
26 have been abandoned or shall direct the county commissioner
27 of elections to call a special election upon the question of
28 levying the higher rate held on a date specified in section
29 39.2, subsection 4, paragraph "a", occurring prior to the date
30 for certification of the township budget for the fiscal year
31 for which the higher additional annual tax is proposed.

32 (3) The petition is valid if signed by eligible electors
33 of the township equal in number to at least ten percent of the
34 votes cast in the township for the office of president of the
35 United States or governor at the preceding general election, or

1 one thousand, whichever is less. The petition shall include
2 the signatures of the petitioners, a statement of their place
3 of residence, and the date on which they signed the petition.

4 (4) A petition shall be examined before it is accepted for
5 filing. If it appears valid on its face, it shall be accepted
6 for filing. If it lacks the required number of signatures, it
7 shall be returned to the petitioners.

8 (5) Petitions which have been accepted for filing are valid
9 unless written objections are filed. Objections must be filed
10 with the county auditor within five working days after the
11 petition is filed. The objection process in section 44.7 shall
12 be followed for objections filed pursuant to this paragraph "b".

13 (6) If a petition is not filed or if a petition is filed
14 and the proposition is approved at the election, the township
15 trustee may impose the additional annual tax for the applicable
16 fiscal year at a rate not to exceed the rate approved at the
17 election.

18 Sec. 2. APPLICABILITY. This Act applies to property taxes
19 due and payable in fiscal years beginning on or after July 1,
20 2019.

21 EXPLANATION

22 The inclusion of this explanation does not constitute agreement with
23 the explanation's substance by the members of the general assembly.

24 Current Code section 359.43 authorizes township trustees
25 to levy an annual tax not exceeding 40.5 cents per \$1,000
26 of assessed value of the taxable property in the township,
27 excluding property within a benefited fire district or within
28 the corporate limits of a city, for the purpose of providing
29 fire protection service and emergency medical service for the
30 township. If the 40.5 cent levy is insufficient to provide the
31 services authorized or required, the township trustees may levy
32 an additional annual tax not exceeding 20.25 cents per \$1,000
33 of assessed value.

34 This bill authorizes the township trustees to impose the
35 additional annual tax at a rate exceeding the 20.25 cents per

1 \$1,000 of assessed value if the township trustees institute
2 proceedings to impose a higher additional annual tax by
3 conducting a public hearing and causing a notice of the public
4 hearing and the proposal, including a statement of the right
5 to petition for an election, to be published in the manner
6 specified in the bill. However, if at any time before the date
7 fixed for taking action to approve the higher additional annual
8 tax rate, a petition is filed with the township clerk asking
9 that the question of levying the higher rate be submitted to
10 the registered voters of the township, the township trustees
11 shall either by resolution declare the proposal to levy the
12 higher rate to have been abandoned or shall direct the county
13 commissioner of elections to call a special election upon the
14 question of levying the higher rate occurring prior to the date
15 for certification of the township budget for the applicable
16 fiscal year. If a petition is not filed or if a petition is
17 filed and the proposition is approved at the election, the
18 township trustee may impose the additional annual tax for
19 the applicable fiscal year at a rate not to exceed the rate
20 approved at the election.

21 By operation of law the bill applies to a county that has,
22 by resolution under Code section 331.385, assumed the exercise
23 of the powers and duties of township trustees relating to
24 fire protection service and emergency medical service for any
25 township located in the unincorporated area of the county.

26 The bill applies to property taxes due and payable in fiscal
27 years beginning on or after July 1, 2019.